



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



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July 26, 2011

Charles Bryson, Director
Department of Public Safety
City of St. Louis
1200 Market Street, Room 401
St. Louis, MO 63103-2860

RE: Revenue Review of the Department of Public Safety - Prisoner Housing
Reimbursements (Project 2011-44)

Dear Mr. Bryson:

Enclosed is the Internal Audit Section's report of the revenue review of the Department of Public Safety - Prisoner Housing Reimbursements for the period of January 1, 2010 through February 28, 2011. A description of the scope of our work is included in the report.

The fieldwork was completed on June 13, 2011.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised, and has been conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing*.

If you have any questions, please contact the Internal Audit Section (314) 622-4723.

Respectfully,

Dr. Kenneth M. Stone, CPA
Internal Audit Executive

Enclosure

CC: Charlene Deeken, Deputy Director, Department of Public Safety



CITY OF ST. LOUIS CITY OF ST. LOUIS

**DEPARTMENT OF PUBLIC SAFETY
PRISONER HOUSING REIMBURSEMENTS
REVENUE REVIEW**

JANUARY 1, 2010 THROUGH FEBRUARY 28, 2011

PROJECT #2011-44

DATE ISSUED: JULY 26, 2011

**Prepared by:
The Internal Audit Section**



OFFICE OF THE COMPTROLLER OFFICE OF THE COMPTROLLER

HONORABLE DARLENE GREEN, COMPTROLLER

**CITY OF ST. LOUIS
DEPARTMENT OF PUBLIC SAFETY
PRISONER HOUSING REIMBURSEMENTS
REVENUE REVIEW
JANUARY 1, 2010 THROUGH FEBRUARY 28, 2011**

EXECUTIVE SUMMARY

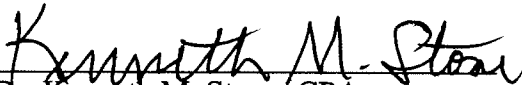
Purpose

The Internal Audit Section (IAS) has completed a revenue review of the Department of Public Safety - Prisoner Housing Reimbursements from January 1, 2010 through February 28, 2011. The Purpose of the review was to determine if the Department of Public Safety effectively and efficiently managed risk, as it related the Prisoner Housing Reimbursements, to ensure:

- The accomplishment of established objectives and goals
- Compliance with applicable laws, regulations, policies and procedures
- The reliability and integrity of operational information
- The reliability and integrity of financial information

Conclusion

During the review, nothing came to our attention that caused us to believe the Prisoner Housing Reimbursements were not properly accounted for, collected, and recorded.


Dr. Kenneth M. Stone, CPA
Internal Audit Executive


Date

**CITY OF ST. LOUIS
DEPARTMENT OF PUBLIC SAFETY
PRISONER HOUSING REIMBURSEMENT
REVENUE REVIEW
JANUARY 1, 2010 THROUGH FEBRUARY 28, 2011**

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INTRODUCTION

Background

The Department of Public Safety was accepted as a housing vendor for the U. S. Marshal Service in 2003. The U. S. Marshal Service pays \$73.00 per day for each federal prisoner housed in the St. Louis Justice Center.

Purpose

The Purpose of the review was to determine if the Department of Public Safety effectively and efficiently managed risk to ensure:

- The accomplishment of established objectives and goals
- Safe guarding of assets
- Compliance with applicable laws, regulations, policies and procedures
- The reliability and integrity of operational information
- The reliability and integrity of financial information

Scope and Methodology

The review was confined to evaluating internal controls over revenue processing from January 1, 2010 through February 28,, 2011. The procedures included inquiries of management and staff, observation of relevant processes, and reviews for compliance with policies and procedures, as well as applicable laws and regulations. The related controls were tested on a limited basis, prior audit observations were followed up, and other procedures were performed as considered necessary.

Exit Conference

Since there were no current observations, an exit conference was not considered necessary by the Department of Public Safety.

OBSERVATIONS

Status of Prior Observations

The Department of Public Safety – Prisoner Housing Reimbursements has not been reviewed by internal Audit Section Previously.

Summary of Current Observations

There were no current observations.